

in trying to make people aware of what has happened, to call for greater international action to prevent genocide in Bosnia, and to provide concrete help to the people in Bosnia who have been forced from their homes, or as in Sarajevo, have lived in constant fear of death at the hands of Serbian artillery and sniper fire.

Friends of Bosnia has collected 9 tons of food, clothes, and medical supplies which, working with the Scottish humanitarian group Edinburgh Direct aid, they are attempting to deliver to Sarajevo and Bihac. These cities, as my colleagues may recall, are two of the so-called safe havens which the UN and the international community have promised—and failed miserably—to protect.

This trip is anything but a vacation or a junket. Edinburgh Direct Aid supplies its volunteers with flack jackets and helmets and has suffered sniper fire during a past trip out of Sarajevo. During the time this group has been crossing the countryside of this bitterly divided area, there has remained the possibility that Serbian troops would not allow them entry into the "safe havens." In spite of the danger and the uncertainties, Sharon Webb and Glenn Ruga, cofounders of Friends of Bosnia, are traveling with the caravan in an effort to get the supplies to the people who need it the most.

Mr. Speaker, Edinburgh Direct Aid is today preparing to enter Sarajevo to distribute food and supplies. The 9 tons of food, clothes, and medical supplies from western Massachusetts will be used to meet a small part of the deep need for relief supplies in the safe havens. I am proud of the support from Friends of Bosnia. These efforts remind us of the best America has to offer, as well as the continuing suffering of the people of Bosnia. In contrast to the disgraceful dithering and appeasement of the international community, the efforts of the people of western Massachusetts give me a small measure of hope that we can learn from the past, and better our future.

A SPECIAL TRIBUTE TO BISHOP PHILLIP A. BROOKS

HON. JAMES A. BARCIA

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 15, 1995

Mr. BARCIA. Mr. Speaker, I rise today to pay tribute to Bishop Phillip A. Brooks. Bishop Brooks, Pastor of the New Saint Paul Tabernacle Church of God in Christ, has touched many lives nationally, locally and personally. Through his commitment to community service his contributions to the State of Michigan have pronounced him one of Detroit's most influential church leaders. He ministers to the poor, the rich, the elderly, the young, the homeless, and the jobless, improving the quality of their lives.

Bishop Brooks will be a guest speaker at Delta College on February 20, 1995 in celebration of African American History Month. He will speak on, "The Impact of the Black Church on Social, Political, and Economic Change—1895–1995," an issue on which Bishop Brooks has had great impact. He will be honored for his contributions to the community of Saginaw, and will be recognized for his contributions to the whole State of Michigan.

Since founding the New Saint Paul Tabernacle Church of God in 1956, Bishop Brooks has reached out to people throughout Michigan. The Bishop helped the St. Paul Tabernacle apply for a Head Start Grant and under his leadership and guidance the New Saint Paul Head Start Agency was bought to life in 1993. As a result of this effort, four satellite centers in West Detroit assist needy families by providing over 340 children with educational instruction and hot meals. The program provides children with almost one third of their nutritional needs.

In order to promote African-American business ownership, Bishop Brooks joined with prominent African-American business and religious leaders to seek half ownership in channel 62, a historically black owned station established in 1975. The African-American community wanted channel 62, which was being sold to CBS, to remain in their hands.

Bishop Brooks is concerned about the spiritual, physical and mental wellbeing of his church, his neighbors, his friends and strangers. The Bishop transformed a 32-year-old building, threatened with destruction, into a first class senior citizen home. Attempts to revive the building by prominent business leaders failed, but under the leadership of Bishop Brooks, a \$3.6 million grant was awarded to the group from the Department of Housing and Urban Development. Today, the home provides seniors with a safe and secure living environment.

Bishop Brooks opened his arms to the young by establishing the Grandmont-Rosedale Park Christian Day School in 1990. The school provides a Christian education to students from preschool through 12th grade. Bishop Brooks also operates a private school to train African-American entrepreneurs. Both of these are nonprofit organizations which demonstrate his commitment to education.

Mr. Speaker, as you can see, Bishop Phillip A. Brooks is not just a leader in his church—providing family counseling, tutoring, singles ministry and senior outreach programs for congregation—but in his community and throughout the State. His generous contributions in a society fraught with growing social and economic difficulty should be applauded. I commend Bishop Brooks for his many accomplishments. He has truly made our world a better place.

INTRODUCTION OF BUSINESS MEALS DEDUCTION FAIRNESS LEGISLATION

HON. RICHARD E. NEAL

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 15, 1995

Mr. NEAL. Mr. Speaker, today Mrs. JOHNSON, Mr. JEFFERSON, and I are introducing legislation which will repeal an unintended tax on hard-working, middle income Americans—truckers, long-haul bus drivers, train conductors, and other people regulated by the Department of Transportation.

The Omnibus Budget Reconciliation Act of 1993 [OBRA] contained a provision which reduced the deductible portion of business meals and entertainment expenses from 80 percent to 50 percent. This legislation would allow employees who are required by Federal law and regulations for safety reasons to

make mandatory rest periods away from home. Simply, this legislation restores the deduction to 80 percent for truckers, long-haul bus drivers, train conductors, and others regulated by the Department of Transportation.

When the meals deduction was reduced from 100 percent to 80 percent, the crews of commercial vessels and people working on oil rigs were exempted. The reason for this exemption was that these individuals are required by law to be away from home and "eat out." This reasoning should continue to apply because those required by Federal law and regulations for safety reasons to take mandatory rest benefits away from home should be allowed to deduct these expenses. These meals are for safety reasons, not social reasons.

We need to pass this legislation to correct this tax injustice. This legislation allows the deduction of legitimate expenses required by Federal regulations. These are ordinary and necessary businesses, not lavish or extravagant expenses. I urge you to support this legislation.

SMALL BUSINESS ASSISTANCE ACT OF 1995

HON. NANCY L. JOHNSON

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 15, 1995

Mrs. JOHNSON of Connecticut. Mr. Speaker, I am pleased to introduce today legislation to give small businesses greater incentive through the Internal Revenue Code to purchase equipment and machinery.

Under current law, section 179 of the Tax Code allows a deduction of up to \$17,500 for certain depreciable assets used in a trade of business. In view of the enormous costs encountered by businesses in these competitive times, this deduction is far too low.

I have pressed for increases in section 179 expensing for the last several years and believe that, as the cost of productivity-improving devices like machine tools and sophisticated testing equipment grows, the ability to deduct those costs should be enhanced.

My bill is very straightforward in increasing section 179 deductibility to \$50,000. Though it probably should be much higher to reflect its job-creating possibilities, its impact on tax revenues is not insignificant and must be dealt with in the Ways and Means Committee. I look forward to prompt action in the committee and trust that my colleagues will consider this measure during the upcoming debate.

77TH ANNIVERSARY OF LITHUANIAN INDEPENDENCE

HON. PETER J. VISCLOSKY

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 15, 1995

Mr. VISCLOSKY. Mr. Speaker, it is my distinct honor to congratulate the Lithuanian American Council of Lake County, IN, and the Lithuanian community on the 77th anniversary of Lithuanian independence.